EXHIBIT H

UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

FILED

JUN 11 2021

MOLLY C. DWYER, CLERK U.S. COURT OF APPEALS

In re: GIGA WATT INC.,

No. 21-60016

Debtor.

BAP No. 20-1156

JUN DAM,

ORDER

Appellant,

v.

MARK D. WALDRON, Chapter 11 Trustee,

Appellee.

Before: SILVERMAN, NGUYEN, and R. NELSON, Circuit Judges.

A review of the record and the parties' responses to this court's March 10, 2021 order to show cause demonstrates that this court lacks jurisdiction over this appeal because the March 2, 2021 notice of appeal was not filed within 30 days after the Bankruptcy Appellate Panel's judgment was entered on January 29, 2021. *See* 28 U.S.C. § 2107(a); Fed. R. App. P. 6(b)(1); *United States v. Sadler*, 480 F.3d 932, 937 (9th Cir. 2007) (requirement of timely notice of appeal is jurisdictional); *see also Bowles v. Russell*, 551 U.S. 205 (2007) (court lacks authority to create equitable exceptions to jurisdictional requirement of timely notice of appeal).

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Consequently, this appeal is dismissed for lack of jurisdiction.

DISMISSED.